(3) If the estimates have not been submitted to Government for sanction, will the Governmet be pleased to state the reason for the delay and by whom the delay is caused and when it is likely to be sanctioned?

SECRETARY TO GOVERNMENT, PUBLIC WORKS DEPARTMENT.—

A.—(1) No estimate has been prepared for the repairs of the tank. If the interpellation relates to the restoration of the tank, the estimate amounting to Rs. 4,535 has been sanctioned for the work in March 1918.

(2) and (3) For the restoration estimate, it has not been found possible to make any provision so far, being a new work. The department on account of the limited grants at their disposal are attending to only completing half-finished works at present. The work will be taken up as soon as possible.

MR. J. NARANAPPA (Sidlaghatta Municipality).—

Q.—**46.** Will the Government be pleased to state.

(a) What was the total number of income-tax notices issued by Income-tax Officers in the year 1923-24 throughout the State? In how many cases, in respect whereof the notices were so served, the tax was imposed?

(b) Has it come to the notice of Government that the issue of notices causes hardship to many persons, although they may not be liable to income-tax? Will Government find out some remedy?

SECOND MEMBER.—

A.—*(a)* The member is referred to para 24 of the Income Tax Administration Report for 1923-24 which furnishes the information required.

(b) The hardship referred to by the member is one common to all fiscal enactments. Cases of unnecessary harassment, if any, may always be brought to the notice of the supervising authorities.